IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 19TH JUNE 2007 / 29TH JYAISHTA 1929

WP(C).No. 18794 of 2007(K)

PETITIONER:

M/S. POLAR INDUSTRIES LTD.,
ST.BENEDICT ROAD, ERNAKULAM, REPRESENTED BY
ITS BRANCH MANAGER, ROY THOMAS.

BY ADV. SMT.S.K.DEVI

RESPONDENTS:
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1. THE ASST. COMMISSIONER (ASSMT.),
COMMERCIAL TAXES, SPL. CIRCLE I, ERNAKULAM.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. THE INSPECTING ASST. COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM, KOCHI-30.

BY G.P. SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 18794 OF 2007

Dated this the 19th day of June, 2007

JUDGMENT

Since petitioner has filed appeals against CST and KGST assessments for the year 2001-02 and petitioner has a claim that there is short credit of Rs. 1.5 lakhs, W.P. is disposed of granting stay against recovery proceedings till disposal of the appeal on petitioner remitting one third of the demand after giving credit for the payment made by the petitioner within one month from now. Officer is directed to verify the payments based on receipts to be produced b y the petitioner and give due credit for the same and demand one third during the pendency of the appeal for payment as stated above. Recovery of the balance will remain stayed till disposal of appeals. The appellate authority is directed to take up the appeals out of turn and dispose of the within three months from the date of making payment as above. Petitioner will produce a copy of this judgment before the Officer for compliance.

(C.N.RAMACHANDRAN NAIR)
Judge